

September 7, 2007

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MEMORANDUM FOR DISTRIBUTION

FROM: Deborah Wolf /s/
Director, Privacy, Information Protection, and Data Security

SUBJECT: Interim Guidance – PII Incident Management Policy, IRM 10.5.3

The Internal Revenue Service is committed to safeguarding and preventing the unauthorized disclosure of personally identifiable information (PII) in its possession. This is a responsibility shared by all IRS officials, employees and contractors. Lost or compromised PII may be used to perpetrate identity theft or other forms of fraud if the information falls into unauthorized hands. PII is information in either electronic or hard copy format that can be used to distinguish or trace an individual's identity, such as an individual's name, social security number, Individual Taxpayer Identification Number (ITIN), or address.

Consistent with its mandate from the Office of Management and Budget (OMB), the IRS will notify individuals who are at high risk of harm following a PII loss. The affected individual(s) shall be notified without unreasonable delay following a risk assessment of the incident. The IRS will send a concise notification to individuals via first-class mail. The IRS senior agency official for privacy shall sign notification letters.

The notification procedures and risk-assessment methodology are set forth in detail in Internal Revenue Manual (IRM) 10.5.3 titled *Incident Management Policy and Guidance*. This manual is currently undergoing an internal document clearance process. Due to the time requirements imposed by OMB M-07-16, the procedures described in *Incident Management Policy and Guidance* shall act as interim guidance for the IRS and take immediate effect.

1. **Source of Authority:** IRM 10.5.3 is issued in support of OMB Memorandum M-07-16, *Safeguarding Against and Responding to the Breach of Personally Identifiable Information*, May 22, 2007.
2. **Effect on Other Documents:** IRM 10.5.3 describes new policy and procedures; it does not effect other IRS documents.

3. **Contact:** If you have questions about this guidance, please contact the Office of Privacy, (202) 927-5170.

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